

STREET FINANCING OPTIONS REVIEW -- FINANCE WORK GROUP SCORE SHEET

Evaluation Criteria	Currently Authorized				Requiring Further Authorization		
	G.O. Bonds	Hwy. Alloc. Bonds	City Wheel Tax	Occup. Tax: Fuels	Sales Tax: Gen.	City Wage Tax	Assess- ment Dists.
1. User Fee Based – Fees paid by those who use the system/service	■	■	■	■	Mixed	Mixed	■
2. Deductibility – Fees/taxes can be deducted from income tax obligation	5	1	1	1	1	5	1
3. Ease of Approval - Relatively easy to put fee/tax in place because it is already authorized	■	■	■	■	■	■	■
4. Broadly Base – Paid by wide range of users, including non-Lincoln residents	■	2,3,4	1,3,4	■	■	■	■
5. Application Ease – Collection and enforcement system easy to establish	■	■	■	■	■	Mixed	Mixed
6. Stability of Source – Would be a predictable and steady revenue source	■	■	■	■	■	■	3,4,5
7. Progressive Tax/Fee – Would be considered progressive tax/fee (i.e., not regressive)	5	1	1	1	1	5	5
8. Bondable – Revenue source would be available for bonding purposes	5	5	1	1	1	NA	5
9. Amount of Revenue – Provides potential for large sums of revenue	■	■	Mixed	Mixed	■	Mixed	1,2,3
10. Public Policy – Politically acceptable & easy to understand	■	■	■	3,4,5	3,5	■	■
OVERALL RATING – Should option remain for serious consideration?							

“■” Indicates categories of general agreement; “Mixed” indicates categories of general variability; “Specific numbers” indicates categories with highest frequency of responses; “*Italicized*” numbers were preassigned.